

**AMENDMENTS TO THE CLAIMS**

Claims 1-24 are pending in this application.

Please cancel claims 20-24 without prejudice.

1           1.       (Original) A method for etching a tapered trench in a layer of material, said layer  
2   of material having a mask adjacent a surface thereof which has an opening therein defining a  
3   location on the layer of material at which the trench is to be formed, said method comprising:  
4               a.       performing a vertical etch process step on said layer of material;  
5               b.       enlarging the opening in said mask; and  
6               c.       repeating steps a and b above in an alternating manner until a trench has  
7   been etched to a desired depth.

1           2.       (Original) The method according to Claim 1, wherein said mask comprises a  
2   resist layer, and wherein said enlarging step comprises performing a resist etch process step to  
3   enlarge the opening in said resist layer.

1           3.       (Original) The method according to Claim 2, wherein the resist layer is tapered  
2   around a periphery of said opening to facilitate the resist etch process step.

1           4.       (Original) The method according to Claim 2, wherein said vertical etch process  
2   steps and said resist etch process steps are performed in a multi step process.

1           5.       (Original) The method according to Claim 2, wherein said vertical etch process  
2   steps and said resist etch process steps are performed in a pulsed etch process.

1           6.       (Original) The method according to Claim 1, wherein said trench has a depth of  
2   from about 10um to about 100um.

1           7.       (Original) The method according to Claim 6, wherein said trench has sidewalls  
2 tapered at a slope of from about 45 degrees to about 80 degrees.

1           8.       (Original) The method according to Claim 1, wherein said layer of material  
2 comprises a semiconductor substrate.

1           9.       (Original) The method according to Claim 8, wherein said semiconductor  
2 substrate comprises a silicon substrate.

1           10.      (Original) The method according to Claim 1, and further including the step of  
2 performing a metal deposition step in said trench when said trench has been etched to a desired  
3 depth.

1           11.      (Original) The method according to Claim 1, wherein said method is  
2 incorporated into a process for fabricating a MEMS device.

1           12.      (Original) The method according to Claim 1, wherein said method is  
2 incorporated in a process for fabricating a high power RF device including a LDMOS and a  
3 VDMOS device.

1           13.      (Original) The method according to Claim 1, wherein said method is  
2 incorporated in a process for fabricating a Z-axis accelerometer.

1           14.      (Original) The method according to Claim 1, including the steps of  
2 independently controlling one or more of pressure, power, gas flows and time duration during  
3 the vertical etch process steps.

1           15.   (Original) A method for etching a tapered trench extending into a substrate from  
2   a surface thereof, said method comprising:  
3               a.     providing a mask adjacent said surface, said mask having an opening  
4   defining a location on said substrate at which said trench is to be etched;  
5               b.     performing a first vertical etch process step to form a first trench portion  
6   at said location;  
7               c.     performing a first opening enlarging step for enlarging the opening in said  
8   mask;  
9               d.     performing a second vertical etch process step to form a second trench  
10   portion;  
11              e.     performing a second opening enlarging step for further enlarging the  
12   opening in said mask; and  
13              f.     continuing to perform vertical etch process steps and opening enlarging  
14   process steps in an alternating manner until said trench is of a desired depth.

1           16.   (Original) The method according to Claim 15, wherein said mask comprises a  
2   resist layer, and wherein said opening enlarging steps comprise performing resist etch process  
3   steps to enlarge the opening in said resist layer.

1           17.   (Original) The method according to Claim 16, and further including the step of  
2   tapering said resist layer around a periphery of said opening prior to performing the first vertical  
3   etch process step to facilitate performing the resist etch process steps.

1           18.     (Original) The method according to Claim 15, wherein said trench has a depth of  
2     from about 10um or less to about 100um or more.

1           19.     (Original) The method according to Claim 18, wherein sidewalls of said trench  
2     have a slope of from about 45 degrees to about 80 degrees.

1           20-24. (Canceled)